AMENDMENTS TO THE SPECIFICATION

Please replace paragraph 18 with the following paragraph:

[0018] Upon assembly of the cabinet structural pieces, the side pieces 22, typically, have grooves 52 along the interior surface 44, while the cross pieces, namely the top 20, the bottom 24 and middle shelves 28 include grooves [[54]] along the sides. The grooves 52[[,54]] can be a series of separated grooves that use biscuit (or Lamello) or rod joints 60 to attach two panels together, or can be continuous along the greater portion of the common length and attached using a spline (not shown). The back surface 26 is attached in a similar fashion, wherein the grooves 52 [[and 54]] are located along the back interior surface 44 and the side of the bottom surface 24. Other assembly techniques may be employed, such as, for example, screws or bolts.

Please replace paragraph 21 with the following paragraph:

[0021] A single piece of material, such as, for example, wood, can be used to create each of the panel members. Preferably a 24 inch or 12 inch piece is processed and cut to form a top panel 20, bottom panel 24, two side panels 22, a back panel 26 and one or more mid shelves 28. As shown in Figures 3 and 4, the side panels 22 can also be cut to create the recessed support, or top kick, 80. In other embodiments, such as the one shown in Figure 6, the bottom panel 24 can meet squarely with the side panels 22 and the toe kick (not shown), if desired, can be added as a separate, stand-alone piece. In addition, multiple units can be cut simultaneously. For example, if 12 inch cabinet units are desired, each of the panels can be cut from a 24 inch board, then split down the middle. This will allow more units to be cut in a shorter amount of time. Each of the panels can then be aligned and run through a grooving machine to create a grooved side 42 for placement of edge 40. Optionally, panels that will be cut in half to make two panels can be grooved prior to cutting, thereby allowing the grooving on both sides of the uncut cabinet material. Edge 40, which may be stored with groove 46 precut, can then be applied over the grooved side 42 of each of the panels. The edge 40 may be held in place by glue, adhesive or some other conventional technique. Each of the panels are then drilled and prepared for assembly. The drilling step includes the creation of grooves 52[[, 54]] wherein biscuit joints 60

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